

## CHAPTER XIV

### **14 Follow up action on Audit Reports-Summarised Position**

The Lok Sabha Secretariat issued instructions in April 1982 to all Ministries requesting them to furnish to the Ministry of Finance (Department of Expenditure) notes indicating remedial/corrective action taken on various paragraphs, contained in the Audit Reports, soon after these were laid on the Table of the House.

The Public Accounts Committee reviewed the position of submission of Action Taken Notes (ATNs) during 1995-96 and observed inordinate delays and persisting failure on the part of a large number of Ministries in reporting ATNs on audit paragraphs. The Committee viewed these delays and non-submission of ATNs seriously and through its One Hundred and Fifth Report of 1995-96 (10th Lok Sabha) directed all Ministries to furnish ATNs in the prescribed format in respect of all outstanding audit paragraphs included in the Report of the Comptroller and Auditor General of India upto the year ended 31 March 1993 within three months from the date of presentation of their Report. The Committee further recommended that in future, while ATNs should invariably be submitted for all paragraphs contained in the Audit Report irrespective of their selection or otherwise for detailed examination by the PAC, the ATNs on paragraphs selected by the PAC for detailed examination should be submitted within three months from the date of communication of their being so selected.

A review of the position regarding receipt of ATNs on the paragraphs included in the Audit Reports (Autonomous Bodies) upto the period ended 31 March 1998 (Appendix XXXI) revealed that the Ministries had not submitted the remedial/corrective ATNs in respect of large number of paragraphs relating to them inspite of instructions. Out of 88 paragraphs on which ATNs were required to be sent remedial/corrective ATNs on as many as 60 paragraphs (68.18 percent) were still awaited as of 30 November 1999.

Out of 60 paragraphs on which ATNs were awaited, 47 paragraphs pertain to the Reports for the period 1988-89 to 1995-96.

**New Delhi**  
**Dated: 5 May 2000**

**(H.P.Das)**  
**Director General of Audit**  
**Central Revenues**

**Countersigned**

**New Delhi**  
**Dated: 6 May 2000**

**(V.K.SHUNGLU)**  
**Comptroller and Auditor General of**  
**India**